



National Grocers Association

December 19, 2017

Dear Member of Congress:

On behalf of the nation's independent retail supermarkets and wholesalers, **the National Grocers Association (NGA) urges you to VOTE YES on the Conference Report to H.R. 1, the Tax Cuts and Jobs Act.** The bill fixes our broken tax system by simplifying the tax code, lowering rates, and retaining deductions and tax provisions that encourage growth and investment in American business. We are excited about this once-in-a-generation opportunity that will allow Main Street business to grow and create American jobs.

NGA strongly supports the following provisions included in the Conference Report:

- Permanent 21 percent corporate tax rate
- 20 percent pass-through tax deduction, and the inclusion for estates and trusts
- Doubled exemption threshold for the estate tax
- Elimination of the corporate Alternative Minimum Tax (AMT)
- Preservation of the advertising and interest expense deductions
- Preservation of the Work Opportunity Tax Credit (WOTC)
- Preservation of the Last-In, First-Out Accounting (LIFO) method
- Full and immediate expensing of new buildings and equipment

We appreciate Congress' hard work and dedication to passing a comprehensive tax reform package. Independent supermarkets are driving innovation in the marketplace, and we know tax reform can help these entrepreneurs continue to invest in their companies, employees, and communities.

If you have any questions, please contact Molly Pfaffenroth, NGA's Senior Manager of Government Relations, at mpfaffenroth@nationalgrocers.org.

Sincerely,

Greg Ferrara
Senior Vice President
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National Grocers Association